CUMULATIVE INDEX

This index covers material published in The Journal of Taxation, Volume 60, January 1984-June 1984. Indexes are published twice annually, at the conclusion of each volume—in December and June.

ACCOUNTING

Changes from the rule of 78's to other acceptable methods detailed by the Service, Jun 384.
Computer software not eligible for ITC, May 321.
Coping with the alternative minimum tax may require unusual planning strategies, *Alan E. Weiner*, Jan 12.
Escrow threatens benefits of bona fide intrafamily sale, Feb 78.
Kaiser Steel case makes new strides toward the deductibility of self-insurance reserves, *M. Levey, J. R. Cameron & B. J. Sciortino*, Feb 74.
OK for IRS to use taxpayer's expert to establish 482 case, Apr 226.
Real estate rental not always trade or business says IRS, Apr 227.
Recovery of deducted R&D expenses was ordinary income, May 321.
Regulations indicating eligibility for ACRS deductions recently proposed, May 320.
Slight increase in IRS' optional mileage rates, Feb 79.
Use of one-week escrow account to defer tax upheld by First Circuit, Mar 194.
Using grantor trusts to avoid partnership problems in equipment-leasing tax shelters, *Patricia C. Bradford & Robert E. Dallman*, Apr 220.

COMPENSATION

Choosing between special ten-year averaging and deferring tax through a rollover, *Christopher R. Hoyt*, Feb 90.
Cost of group-term life lowered further, Feb 96.
Examination prohibition not adopted in final Sec. 79 Regs., Jan 50.
Freeze on fringe benefit, life insurance Regs extended, Apr 262.
Limited partnership profits are UBI, May 304.
New rules on retirement contributions proposed, Apr 261.
Pre-1984 election by plan participants can avoid restrictive TEFRA distribution rules, *Joseph M. Erwin & Craig H. Westbrook*, Jan 50.
Proposed Regs on incentive stock options: Impact, insights and implications, *William L. Solles & Terry C. Havens*, Jun 358.
Prop. Regs under Section 83 would limit its scope, Feb 96.
Restrictions eased on early qualified plan termination, May 304.
Stock sales by shareholders to employees can be structured to avoid Section 83 restrictions, *Pamela K. Silverman & Victor Wray*, May 302.
Structuring a junior stock arrangement for maximum benefits to employee and company, *Stephen Pavlick*, Mar 170.
Tables for withholding on plan distributions issued, Feb 97.
TC holds to position on disqualification effect, Jun 364.
VEBA medical reimbursement plan okayed by Service, Jan 52.

CORPORATIONS, STOCKHOLDERS

Can Section 1038 shield gain of shareholder-transferee following Section 337 liquidation?, *William N. Kreme*, Feb 84.
Continuity of investment is key to using 1031 in combination with a corporate transaction, *Aryeh Guttenberg*, May 280.
Discovery rules do not affect 534 statement, Apr 248.
Exchange of stock with valid business purpose treated as a recapitalization, Mar 196.
Existing, not Proposed, Regs. controlled 1502 adjustment, May 285.
Group Regs. amended to incorporate *Vogel*, Feb 88.
IRS continues its view of successive 351 transfers, Feb 87.
IRS revocation of "stock remoteness" posture may have positive effect on reorgs, *Wayne T. Murray*, Jun 352.
IRS to issue some rulings on collapsible corps, Mar 196.
Liquidation of parent, sub addressed by Proposed Regs., Apr 249.
Service proposes new rules on installment notes distributed in 337 liquidation, Apr 248.

ESTATES, TRUSTS & GIFTS

Bequest can't be disclaimed even though support repaid, May 268.
Estate freezing recapitalization ineffective despite expiration of voting rights, Apr 258.
Inter vivos gifts of QTIP: Problems created by surviving donors' retained interest, *Michael D. Mulligan*, Jan 2.
Interest-free loans are held to be gifts in Supreme Court's *Dickman* decision, *Mark B. Edwards*, May 266.
IRS construes ambiguous will under state law to permit QTIP qualification, Jun 380.
Life insurance purchased by trustee included in estate, Apr 258.
New ruling requires creative planning in structuring recapitalizations, *Lawrence A. Friedman*, Mar 146.
Old sex-based valuation tables held unconstitutional, Jan 9.
Prop. Regs. implement ERTA's gift tax changes, Apr 259.
Prop. Regs. would change Sec. 2039 election procedure, Mar 149.
S corporation stock held in inter vivos QTIP presents unique problems, May 271.
Settlor's right to accumulate triggers Section 2036(a)(2), Jan 10.
Tax Court's decision in *Alexander* creates significant but risky planning opportunity, *Ralph M. Engel*, May 270.

EXEMPT

Could *Ditunno* and *Hoopengarner* result in expanding the scope of unrelated business?, *Bruce R. Hopkins & Howard Kaplan*, Jan 40.
Using the investment partnership as a charitable activity: A means/ends analysis, *Alan J. Yanowitz & Elizabeth A. Purcell*, Apr 214.

FARMING

Qualifying for investment credit for single purpose farming structures under new Regs., *L. L. Bravenec, T. Christensen, Jr., & C. J. Nixon*, Feb 112.

FRAUD & NEGLIGENCE

Implications of the Sup. Ct.'s holding of accountant's privilege in *Arthur Young, Marvin J. Garbis & Ronald B. Rubin*, Jun 342.
Is the Supreme Court's decision in *Baggot* retroactive in application? *Louis Bender & Steven Bender*, Mar 138.
Original fraudulent return controls S/L period, Mar 144.
Supreme Court holds that production of business records may be privileged, May 324.
Supreme Court's *Bufaracco* decision defines "return"; bad news for tax evaders, *L. L. Abbott & R. R. St. John*, Apr 202.
The Second Circuit holds that a sole proprietor's records may be privileged, Jan 68.

INTERNATIONAL TRADE

Conversion to dollars held to fix timing of currency loss, Jan 60.
Final Regulations on foreign tax credit have been adopted by the Service, Jan 60.
Implications of *Champion International* on the Section 902 deemed-paid credit, *James P. Fuller*, Apr 238.
Inconsistencies in DISC recapture and Section 1248 income in 338 acquisitions, *Richard P. Wild*, Jun 346.
New international reporting rules proposed, Apr 243.
New proposed FIRPTA Regs make numerous changes, Jan 61.
Offshore tax planning may be favorably affected by recent hospital corp. decision, *Charles P. Lebeau & Paul J. Dostart*, May 294.
Premium paid to viable captive insurance co. nondeductible, Feb 109.
Prop. Regs. liberalize withholding for aliens, Feb 110.
The 897(i) election: Impact of Prop. Regs on affected foreign corporations, shareholders, *Kenneth R. Silbergleit*, Feb 103.
The 897(i) election: Whether and when to elect and other planning considerations, *Kenneth R. Silbergleit*, Mar 178.
Transfer to sister corporation not taxable, Mar 185.
Whether and to what extent a foreign tax is creditable under final Regulations, *Edward H. Lieberman*, Feb 98.

OIL & GAS

IDC deductions subject to prepaid feed test says CA-8, May 278.
Production not required for depletion, says Supreme Court, Mar 192.
Supreme Court in *Engle* allows percentage depletion on bonuses and advance royalties, *Henry D. Deberry, III*, May 274.
"Tax partnerships" offer greater benefits as entities for oil and gas operations, *Timothy M. Larsson*, Jan 30.
What is proper treatment of geological and geophysical costs? *Rev. Rul.* 83-105 analyzed, *Frank M. Burke, Jr.*, Feb 118.

PARTNERSHIPS & SUBCHAPTER S

Does partner guarantee of nonrecourse debt prevent increase in limited partners' bases?, *Barry R. Wallach & Kenneth H. Heller*, Apr 206.
Effect of loan guarantee disputed by IRS, courts, Jan 56.
Fees for tax opinions in offering documents: What grounds for deductibility?, *Irwin D. Segal*, Jan 54.
Interest in profits has no value says DC, Apr 212.
Liability assumption under Section 752: An analysis of the underlying theory, *Thomas Valet & Stephen L. Millman*, Jun 374.
New IRS rulings expand opportunities when one is both a general and limited partner, *Sheldon I. Banoff*, Jun 366.
One basis for general and limited interests, Apr 212.
Retroactive reallocation for new capital prohibited, Jan 57.
S corp. stock may have numerous restrictions, Jun 372.

PAYROLL

New Regs can avoid overwithholding on wages of those employed for part of year, *Thomas St.G. Bissell*, Apr 230.

PERSONAL

Costs of maintaining office on vacation site deductible; Section 280A inapplicable, Jun 356.
Determining deductibility of expenses related to residence rental: A current analysis, *Richard P. Weber*, Mar 158.
Excess rental expenses barred where residence rolled over, Feb 131.
Gross income, not receipts, determine EIOA deduction, Mar 164.
Investment activity, no matter how extensive, is not trade or business, Feb 131.
IRS and the courts will be subjecting tax shelters to tough treatment, Apr 254.
Partner's ITC recapture may not be ordinary income, Mar 165.
Payment elements of divorce agreement viewed together, May 316.
Planning for the complex consequences of property settlements in divorce, *Steven J. Rice*, Jan 22.
Post-retirement insurance not group term, Mar 176.
Spouses under one roof are not separated says CA-2, Feb 132.
Tax Court reverses its position on home office only used for phone calls, May 316.
Tax Court's new trade or business test rejected, Mar 164.
Variable annuity contract is an annuity says DC, Jun 386.

PRIVATE LETTER RULINGS

Active trade or business test for outbound transfers, May 306.
Aggregation may satisfy "qualified stock purchase", May 296.
Branch rule imposed on unrelated foreign entity, Feb 128.
Cancellation of employee's debt yields income, Jan 59.
Conduct of "a" trade or business satisfies 355, Jan 58.
Corporate acquisition debt of affiliated group, Feb 129.
Exception to ITC recapture on transfer, leaseback, Jun 378.
Hospital asset transfers excluded from "support", Jan 58.
International factoring may not generate Subpart F income, Mar 190.
IRS addresses the definition of a "method of accounting", May 306.
IRS approves sale of tax-exempt hospital, May 307.
New note and obligor not installment disposition, Apr 246.
Old shares not delivered on exercise of stock option, Mar 190.
Preferences for pre-TEFRA alternative minimum tax, Jan 58.
Protests to adverse 367 ruling advisable, Jun 379.
Repayment of a foreign receivable creates income, May 308.
Retention of minority interest permitted in spin-off, May 307.
Separation from service and lump-sum distribution, Jun 379.
Service liberalizes interest continuity rules in reorgs, Apr 250.
Stock in close realty corp. doesn't qualify under 6166, Apr 246.
Terminations of LIFO elections, Jun 378.
Three-party realty exchange upheld; co-ownership resulted, Mar 191.
Triangular dividends avoided by common shareholders, Feb 129.

PROCEDURES

Brokers' withholding requirements eased, Mar 188.
Consultants may be preparers says IRS in new Ruling, Mar 187.
Counseling clients faced with deficiency notices unrelated to their returns, Mar 186.
Deficiency notice with wrong data still is valid according to Tax Court, Feb 124.
Final Circular 230 amendments prescribe disciplinary standards for shelter opinions, *Laurence Goldfein & Ronald S. Cohen*, Jun 330.
IRS issues guidelines for pre-filing notices under its new abusive tax shelter program, Jan 64.
Limits on inconsistent position explained by IRS, Jun 338.
New cases illustrate when attorneys' fees may be awarded, May 312.
Professionals in tax shelters may be enjoined, Mar 188.
Return disclosure enough for some items, May 313.
Tax accrual workpapers must be turned over to the IRS, May 313.
Tax Court announces new rule on reviewed opinions, Jun 339.
TC may figure separate tax based on joint deficiency, Jan 64.
Various procedural questions answered at IRS-CPA liaison meetings, May 312.
When IRS will ask to extend examination time, Mar 187.

REAL ESTATE

An analysis of the current treatment of shared equity financing arrangements, *Roger J. McClure*, Jan 44.
Calculating allowable depreciation for tenant-stockholders of cooperatives, *Albert Feuer*, May 288.
Tax Court in *Ourieman* sticks to its position on use of corporate "agent", Apr 252.
Use of 1031 exchanges liberalized by Tax Court, Jan 47.
When can exchange of interest in real estate partnership for direct interest be tax-free?, *Peter Spero*, Mar 152.

SHOP TALK

Applying *Rev. Rul.* 83-120 to value stock in recap, Jun 298.
Computing the dividend reinvestment exclusion, Feb Cover 3.
Contrary view on QTIP trust and charitable remainder, Jan 72.
Does Section 453(f)(6)(C) affirm delayed 1031 exchange?, Jan 72.

Effect of *Dickman* and late gift tax returns, May 327.
Form 4684 and treatment of 1231 casualty gains, Jun 393.
Further comments on QTIP and remainder trusts, Mar 200.
IRS studying disproportionate benefits under VEBAs, Jun 389.
Junior stock plan: Newest compensation wrinkle, Feb 136.
More on dividend reinvestment exclusion, May 328.
Possible loss of NOL in triangular merger, Apr 264.
Ruling may bar use of Sec. 351 to avoid 306 stock, May 328.
S corp v. partnership as investment vehicle, Apr 264.
Treatment of adjustable rate convertible notes, May Cover 3.
TEFRA defines scope of construction period interest, Feb 136.

AUTHORS' INDEX

202 Louis Lee Abbott
366 Sheldon I. Banoff
138 Louis Bender
138 Steven Bender
230 Thomas St.G. Bissell
220 Patricia C. Bradford
112 L. L. Bravenec
118 Frank M. Burke, Jr.
74 James R. Cameron
330 Ronald S. Cohen
112 T. Christensen, Jr.
220 Robert E. Dallman
274 Henry D. DeBerry, III
294 Paul J. Dostart
266 Mark B. Edwards
270 Ralph M. Engel
50 Joseph M. Erwin
258 Albert Feuer
146 Lawrence A. Friedman
238 James P. Fuller
342 Marvin J. Garbis
330 Laurence Goldfein
280 Aryeh Guttenberg
358 Terry C. Havens
206 Kenneth H. Heller
40 Bruce R. Hopkins
90 Christopher E. Hoyt
40 Howard Kaplan
84 William N. Krems
30 Timothy M. Larason
294 Charles P. LeBeau
74 Marc M. Levey
98 Edward H. Lieberman
44 Roger J. McClure
374 Stephen L. Millman
2 Michael D. Mulligan
352 Wayne T. Murray
112 C. J. Nixon
170 Stephen Pavlick
214 Elizabeth A. Purcell
22 Steven J. Rice
342 Ronald S. Rubin
74 Benedict J. Sciortino
54 Irwin D. Segal
103 Kenneth R. Silbergleit
178 Kenneth R. Silbergleit
302 Pamela R. Silverman
358 William L. Solles
152 Peter Spero
202 Ronald R. St. John
274 Thomas Volet
206 Barry R. Wallach
158 Richard P. Weber
12 Alan E. Weiner
50 Craig H. Westbrook
346 Richard P. Wild
302 Victor Wray
214 Alan J. Yanowitz

INDEX OF NEW DECISIONS AND IRS ACTIONS REPORTED IN THIS ISSUE

THE INDEX below lists new court decisions, cases where certiorari has been granted or denied, and IRS actions involving acquiescences, nonacquiescences, Revenue Rulings and Procedures, etc. Cases are listed by the significant word or words in the citation, generally the taxpayer's last or principal name. The number is the page where the summary will be found. An asterisk (*) indicates that the case is discussed in an article on the page shown.

Court Decisions

Abrams 387
Africa 387
Annis 387
Applebaum, Estate of 377
*Arthur Young & Company 342
Asplund 387
*Baetens 364
Bearden 387
Becerra 345
Berliant 380
Black 380
Boch 341
Boday 387
Boyd 387
Britton 387
Brown 387
Burnstein 372
Burton 341
Busch 387
*Christoffersen 336
Collins 387
Coons 377
Dagon 345
Decker 387
Donelin 387
Dragoun 387
Duncan 341
Edler 356
Ervans 387
Ezekuns-Bey 387
Faulkner 387
Ferguson 387
First Bank 341
Flaig 387
Froeber 387
Gabaldon 387
Garpeg 341
Gimelli 387
Graham 341
Grauvogel 387
Guy F. Atkinson Company of California 385
Hayes 339
*Heineman 386
Heitman 387
Hiller 341
Hirsch 377
Hodge 387
Holderbaum 341
Holker 387
Hollinshead 387
Hollowell 350
Holman 387
Jackson 339
Jackson 341
Jensen 387
Jeschke 381
Johnson 341
Johnson 387
Johnson 377
Jorgensen 341
Kalison 387
Karris 341
Kloss 387
Knight 341
Leith 339
Linseman 350
Lovell 387
Lyman 387
Merritt 387
Needham 339
Nichols 387
Northrup, Jr. 341
O'Donnell 387
Oelze 341
Organtini 341
Osterhoudt 389
Paramont Land Co., Inc. 372
Pascoe 387
Patton 372
Peterson 387
Phillips 345
Phillips 387
Prescott 377
Presto Products, Inc. 364
Priessman 341
Raccio 387
Raczowski 387
Rhodes 341
Rodinelli 387
Rodriguez 387
Rogers 387
Rouse 387
Ruch 387
Sands 387
Schaut 387
Schiffgens 385
Schuck 387
Schuneman 380
Scott 387
Sherrod, Estate of 381
Simpson 287
Snider 350
Stabler 350
Stamp 387
Stancil 387
Tefft 387
Thomas 345
Turner, Jr. 341
Tuttle 387
Varano 345
Wells 356
White 387
Whiting 357
Yocum 341
Zell II 387

Revenue Rulings

Rev. Rul. 84-2 357
Rev. Rul. 84-6 350
Rev. Rul. 84-24 385
Rev. Rul. 84-27 385
Rev. Rul. 84-28 350
*Rev. Rul. 84-30 352
Rev. Rul. 84-32 385
Rev. Rul. 84-43 387
*Rev. Rul. 84-52 366
*Rev. Rul. 84-53 366

Revenue Procedures

Rev. Proc. 84-10 339
Rev. Proc. 84-25 377
*Rev. Proc. 84-27 384
*Rev. Proc. 84-28 384
*Rev. Proc. 84-29 384
*Rev. Proc. 84-30 384

Regulation

*Prop. Reg. 1.422A 358

Letter Rulings

*Ltr. Rul. 8221009 379
*Ltr. Rul. 8307031 379
*Ltr. Rul. 8339073 379
*Ltr. Rul. 8342077 378
*Ltr. Rul. 8350006 366
*Ltr. Rul. 8351163 378
*Ltr. Rul. 8404012 375
*Ltr. Rul. 8405077 372
*Ltr. Rul. 8411049 380

Announcements

Ann. 84-12 341
Ann. 84-14 384
Ann. 84-29 364
Ann. 84-32 356
Ann. 84-34 364
IR-84-7 339
IR-84-40 341
IR-84-44 384

Other Releases

*GCM 39145 338

Code Sections

38 378
47 378
72 386
83 358
162 386
246 346
280A 386
302 356
318 356
334 346
337 346
338 346
355 353
367 379
368 353
402 364, 379
421 358
422A 358
423 358
424 358
425 358
446 384
472 378
704 366
721 366
731 366
741 366
751 366
752 366, 374
761 366
955 346
991 346
992 346
993 346
994 346
995 346
996 346
997 346
998 346
999 346
1248 346
1311 338
1312 338
1313 338
1314 338
1361 372
1504 346
2056 380
4684 389
6661 330
7602 342
7701 366